

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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DENNIS C. KELLY,

Plaintiff,

- vs -

08 CV 00163 (KMK)

HANDY & HARMAN, WHX CORPORATION, HANDY
& HARMAN SUPPLEMENTAL EXECUTIVE
RETIREMENT PLAN, HANDY & HARMAN
EXECUTIVE POST-RETIREMENT LIFE INSURANCE
PROGRAM, HANDY & HARMAN PENSION
PLAN/WHX PENSION PLAN, HANDY & HARMAN
MANAGEMENT INCENTIVE PLAN, HANDY &
HARMAN LONG-TERM INCENTIVE PLAN,
INCENTIVE AND NON-QUALIFIED STOCK OPTION
PLAN, AND THE HANDY & HARMAN POST-
RETIREMENT MEDICAL PLAN,

Defendants.
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**PLAINTIFF DENNIS C. KELLY'S
FEDERAL RULE 26(a)(1) INITIAL DISCLOSURES**

Pursuant to Federal Rule of Civil Procedure 26(a)(1), plaintiff Dennis C. Kelly ("Plaintiff" or "Kelly") makes his initial disclosures as follows:

Plaintiff bases these initial disclosures on his current knowledge, understanding and belief as to the facts and information available as of the date of these initial disclosures. Plaintiff has not completed his investigation of the facts in this case. Additional discovery may require Plaintiff to supplement or modify these initial disclosures. Pursuant to Federal Rule of Civil Procedure 26(e), Plaintiff reserves the right to modify or supplement the information produced in these initial disclosures as appropriate. Plaintiff further reserves the right to use and introduce such supplemental information or subsequently produced documents at the trial of this action.

- A. The name and, if known, the address and telephone number of each individual likely to have discoverable information that the disclosing party may use to support its claims or defenses, unless solely for impeachment, identifying the subjects of the information.

1. Louis Klein
c/o WHX Corp.
1133 Westchester Avenue, Suite N222
White Plains, NY 10604
(914) 461-1300

Mr. Klein is the Claim Administrator for Handy & Harman ("H&H") who denied Mr. Kelly's benefits claims. He is also a director of WHX Corp. ("WHX") and a member of WHX's Compensation Committee. He has knowledge regarding the alleged basis for his decision denying Mr. Kelly's benefits claims and his conflicts of interest.

2. Garen Smith
c/o WHX Corp.
1133 Westchester Avenue, Suite N222
White Plains, NY 10604
(914) 461-1300

Mr. Smith is the Plan Administrator for H&H who denied the appeal of Mr. Kelly's benefits claims. He is also a director of WHX and a member of WHX's Compensation Committee. He has knowledge regarding the alleged basis for his decision denying Mr. Kelly's benefits claims and his conflicts of interest.

3. Neil Arnold

Address and telephone number unknown.

Mr. Arnold is a former Board Member of H&H, a former Executive Chairman of the WHX Board, former Chairman of WHX, and a member of the Special Investigations Committee of the Board of Directors of Handy & Harman (the "Special Investigations Committee") who investigated the August 1998 SERP and Mr. Kelly prior to Mr. Kelly's termination. He has knowledge regarding the alleged basis for H&H's decision to terminate Mr. Kelly and deny him SERP benefits under the August 1998 SERP.

4. Neale Trangucci

Address and telephone number unknown.

Mr. Trangucci is a former Assistant Treasurer, former Board Member of H&H and WHX, and a member of the Special Investigations Committee who investigated the August 1998 SERP and Mr. Kelly prior to Mr. Kelly's termination. He has knowledge regarding the alleged basis for H&H's decision to terminate Mr. Kelly and deny him SERP benefits under the August 1998 SERP.

5. Stewart Tabin

Address and telephone number unknown.

Mr. Tabin is a former President of WHX, former Board Member of H&H, and member of the Special Investigations Committee who investigated the August 1998 SERP and Mr. Kelly prior to Mr. Kelly's termination. He has knowledge regarding the August 1998 SERP, the alleged basis for H&H's decision to terminate Mr. Kelly and deny him SERP benefits under the August 1998 SERP.

6. Daniel Murphy, Jr.
c/o WHX Corp.
1133 Westchester Avenue, Suite N222
White Plains, NY 10604
(914) 461-1300

Mr. Murphy is the former President of H&H and a former WHX Board Member. He was also an eligible participant in the August 1998 SERP. He has knowledge regarding the August 1998 SERP, Mr. Kelly's claims thereunder, the alleged basis for H&H's decision to terminate Mr. Kelly and deny him SERP benefits under the August 1998 SERP, and payments that certain eligible SERP participants received from H&H in exchange for a release.

7. Paul Dixon
65 Pound Ridge Road
Bedford, NY 10506

Mr. Dixon is the former General Counsel of H&H. He has knowledge regarding the creation of the August 1998 SERP and the parties' prior dealings.

8. Robert Hynes
c/o WHX Corp.
1133 Westchester Avenue, Suite N222
White Plains, NY 10604
(914) 461-1300

Mr. Hynes is the CFO of WHX and a Vice President of H&H. He has knowledge regarding the August 1998 SERP, Mr. Kelly's claims thereunder, Mr. Kelly's job performance, the alleged basis for H&H's decision to terminate Mr. Kelly and deny him SERP benefits under the August 1998 SERP, and payments that certain eligible SERP participants received from H&H in exchange for a release.

9. Peter Marciniak
c/o WHX Corp.
1133 Westchester Avenue, Suite N222
White Plains, NY 10604
(914) 461-1300

Mr. Marciniak is a Vice President of Human Resources at H&H. He has knowledge regarding the August 1998 SERP, Mr. Kelly's claims thereunder, Mr. Kelly's job performance, the alleged basis for H&H's decision to terminate Mr. Kelly and deny him SERP benefits under the August 1998 SERP, and payments that certain eligible SERP participants received from H&H in exchange for a release.

10. Thomas Brouillard
c/o WHX Corp.
1133 Westchester Avenue, Suite N222
White Plains, NY 10604
(914) 461-1300

Mr. Brouillard is a Vice President at H&H. He has knowledge regarding the August 1998 SERP, Mr. Kelly's claims thereunder, Mr. Kelly's job performance, the alleged basis for H&H's decision to terminate Mr. Kelly and deny him SERP benefits under the August 1998 SERP, and payments that certain eligible SERP participants received from H&H in exchange for a release.

11. Mario Arena
162 Somerstown Road
Katonah, New York 10536

Mr. Arena is a former Corporate Controller at H&H and a former Assistant Controller of WHX. He has knowledge regarding the August 1998 SERP, Mr. Kelly's claims thereunder, Mr. Kelly's job performance, and payments that certain eligible SERP participants received from H&H in exchange for a release.

12. Dennis Kelly
c/o Greenberg Traurig, LLP
MetLife Building
200 Park Avenue, 15th Floor
New York, NY 10166

Mr. Kelly is the former Chief Financial Officer of H&H. He has knowledge regarding the allegations of the Complaint, his wrongful termination by H&H, the creation of the August 1998 SERP, and the parties' prior dealings.

Mr. Kelly may be contacted through his counsel.

13. Alfred Wheeler
McElroy, Deutsch, Mulvaney & Carpenter, LLP
88 Pine Street, 24th Floor
New York, NY 10005
(212) 483-9490

Mr. Wheeler is a former Trustee of the H&H SERPs and the Management Incentive Plan who also served as outside counsel to H&H. He has knowledge regarding the creation of the August 1998 SERP and the parties' prior dealings.

14. Robert LeBlanc

Address and Telephone number unknown.

Mr. LeBlanc is the former President and CEO of H&H and former Board Member of WHX. He has knowledge regarding the drafting and creation of the August 1998 SERP, his receipt of payments under the August 1998 SERP, presentations to the WHX and H&H Board Members and WHX Compensation Committee regarding the August 1998 SERP, and the parties' prior dealings.

15. Marvin Olshan
c/o Olshan Grundman
Park Avenue Tower
65 East 55th Street
New York, NY 10022

Mr. Olshan is a member of the WHX Board and WHX Compensation Committee and outside counsel to WHX. He has knowledge regarding the August 1998 SERP, the basis for the Olshan Report to the Special Investigations Committee, dated May 2005, and the parties' prior dealings.

16. Steven Wolosky
c/o Olshan Grundman
Park Avenue Tower
65 East 55th Street
New York, NY 10022

Mr. Wolosky is outside counsel to WHX. He has knowledge regarding the August 1998 SERP, the basis for the Olshan Report to the Special Investigations Committee, dated May 2005, and the parties' prior dealings.

- B. A copy -- or a description by category and location -- of all documents, electronically stored information, and tangible things that are in the possession, custody, or control of the party and that the disclosing party may use to support its claims or defenses, unless solely for impeachment.

Response: Mr. Kelly does not possess relevant documents that are not already in the possession of Defendants.

- C. A computation of any category of damages claimed by the disclosing party.

Response: Mr. Kelly's damages have not yet been fully calculated. Based on Mr. Kelly's current estimate of unpaid amounts arising from his ERISA claims under the ERISA Plans at issue, Mr. Kelly anticipates proof of compensatory damages in the range of \$ 4,000,000. Mr. Kelly also seeks recovery of attorneys fees, court costs, expenses, and pre- and post-judgment interest.

- D. Any insurance agreement under which an insurance business may be liable to satisfy part or all of a judgment that may be entered in the action or to indemnify or reimburse for payments made to satisfy the judgment.

Response: None.

Dated: New York, New York
July 7, 2008

GREENBERG TRAURIG, LLP

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